1948-49
(M1)

File No 55-48
Serial Nos 1, 2

Previous References

Later References
Ml 153-49 (1,2)

Vil 28
(E-12)

Serial Nos Two

Part B for Sept 48

Election of a non-official President to the Tarikere Town Municipal Council and the Term of the office of the President, Tarikere TM

To The Comptroller, Mysore Gazette
No L 1429/D 11-8-48
Notifies the election
To The D C, Chickmagalur Dt
Memo No L 1430/D 11-8-48
To The D C, Chickmagalur Dt
No L 3406/D 30-9-48
Defers the proposal reg the term
To The Presdt T Ml. Cl Tarikere
Memo No L 540

~~Miscellaneous~~ ~~Petitions~~

7429

C

Letter no 43 C 2513/47-48 dt 1-6-48 from the Dy Commr, Chickmaglur dt forwarding for orders of Govt the records relating to the election of Sri T Nagappa as the non-official President of the Tarikere Town mnl cl

Mc dcp No 707/48-49

"R"

previous reference Ml 41-47 (29.29)

1) In Go no L 14358-61/ml 122-47-2 dt 5-3-48 the privilege of electing a President from among its members was conferred on the Tarikere Town mnl cl and the Dy Comr Chickmaglur dt was directed to take necessary further action in accordance with the rules prescribed in this behalf

2) In accordance with the above Go after observing the necessary formalities a meeting was held on 22-4-48 for electing a Pdt with the Sub Divl officer & Ex-officio Pdt of the Tarikere Town mnl cl in the Chair. when Sri T Nagappa who secured the highest number of votes was ~~declared elected~~ the official members did not exercise their votes

3) The validity of the election of Sri Nagappa has been contested by Sri T V Narasingappa, Gr Hanumaiah & Pujari Siddappa by a Petn dt 8-6-48.

4) The ~~proceeding~~ objections raised by the applicants are contained in the Portion marked A in the P & D & the remarks of the

Dy Commr 1429/L
are noted in the portion marked "B" in the Map 7/6/48

5) If approd, the Law Section will be consulted in the matter

submitted for orders

7/6 6) The Dy Cr - , Chickmagalur, has tried an enquiry into the validity of the three objections raised by some of the electors and is of the opinion that objections (1) and (2) are not sustained, but that the last made in objn (3) is technically correct. The Map B which may be considered whether this should be struck off the roll

The Law Department may be Consulted on the point at issue

necessary for orders

Secy
12/6

Secy
W/C

12/6

SECRETARY LAW DEPARTMENT
14 JUN 1948
GOVT OF MYSORE

GENERAL & REVENUE SECRETARIAT
15JUN1948
LAW BRANCH

orders

of the petitioners in that Rule '4' of the Rules for the election of Panchayats has been violated — the proceedings are not

Election of President – Town Town Mtl

(a) Rule 4 provides that the councillor present at the day of election shall, for the purpose of presiding at the meeting select one from among themselves who is not a candidate. But the power of election being granted for the first time when the President was appointed ex-officio (under s 23 (2)(G) of the Town Municipalities Act), the person from time to time executing the functions of that office will continue to be President, whether or not he was chosen by such a meeting. It is not clear whether the ex-officio President (SDO) was formally chosen to preside over the meeting but nobody took objection to such a procedure. In the circumstances, even if it is an irregularity it does not materially affect the validity of the election. The objections are not therefore tenable.

NM 16/6/48

(b) No objection was taken to S D O presiding at the meeting. This irregularity does not affect the result of the meeting & does not invalidate the election.

Rao Secy) 16/6

4 7716 7104/6

Election of non off Pres dent - Tamil Town Nc

19) I think the opinion expressed above that the ex-officio President continues to be President and will be executing the functions from time to time as prescribed under Sec 23(3) of the Town Municipalities Act until the new President is elected, would be a correct view taking into account the circumstance that the privilege of electing a non-official President was to be availed of by the Municipality for the first time It would, therefore, be clear that the ex-officio President acted as such till the new President was elected There is another factor to be taken into account No objection was taken to the ex-officio President presiding over the meeting, which by implication means that the members were not against ~~such~~ consent to his so presiding

19) The procedure, if any, would be an irregularity or informality not corruptly caused within the meaning of Sec 20(5) of the Town Municipalities Act and cannot be deemed sufficient to invalidate the election

Misc mc 19/7 mcr 19/7

13/7 16/7 16/7 mr

7714

Dy 5-6-48 L

Letter addressed to the Minister for L S G by Mr A G Bandgoonda Advocate, Seringapatam, stating that he is appearing for Mr T Nagappa in connection with the election of a Pch to the Tarikere Town Mcl

1) Minutes of the Minister for L S G on the letter

"Put up the file"

(Sd) R C
8/6/48

2) The connected file bearing Dis No 7429/L has been sent to Law Section for opinion on 12-6-48 & its return is awaited

Ulb 19/6 Dy 19.6.48

3) CW — I will want till the 25th when returns to Law Section, if not recd by then

Jm 19.6.48

4) If approved this will be sent to the Law Section for putting up the file bearing D No 7429/L sent from this Office on 12-6-48 with the Law opinion, in the matter of Election of a president to the Tarikere Town Mcl

Jr 30/6

Ans 26/6 Reference to para 3 supra

5) In favour of compliance

7104

7429
7714/ml

Election of non-official pr — Tarikere Town Municipal Council

From

Sri T C Basappa BA Tarikere

Letter dated 8-7-68 - requests orders on the objection petn of Sri T V Narasingappa

6) Orders of the Minister for L-S-S.

"Issue the order at once"

(Sd) Re
10/7/68

1) The file relating to the election of the non-official president in Tarikere Town Municipal Council, received from the Law Branch with opinion is put up with reference to para 1 (supra) for orders

Reversed 8) for 167 up

- Anja Sp. 16/7 167 up

9) While the view in view of the Law opinion on the objection raised over-ruled as per Clause election of Sri T Nagappa — who has secured the highest

7746/mt & 1121/mt

Numbers & Vol. 2 may be

approved

Members

K.S.G

8

17/7/48

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 404
Date 8885

10) The election of Sri Nagappa as president of the Town Mcl Darkuru is approved as the objections raised are not tenable.

Re

9/8/48

8/10/8

11) Draft note attached

10/8/48

12) Draft notification is put up for approval

Approved
10/8
Power

13) Notification issued

10/8/48

G O No 1629/mt 55-48-2 of 11-8-48

To

The compiler Mysore Gazette

The D.C Chickmagalur

Notifies the election of Sri Nagappa as president Darkuru Mcl

From

The D.C Chickmagalur Dist

L-No A-3 C 2153/47-48 of 2-8-48

forwards the resolution of the Mcl

Term of Office of the president
Tarikere Mpl - 1 year.

11.2.48

14) The Tarikere Town Mpl have
resolved on 21-5-48, Flag 'N'
that the term of office of the
elected president be fixed
for 1 year from the date of
G.O

15) The D.C requests orders of Govt
in the matter

16) Submitted for orders

Appt Pr 16/8 - 16-8-48

17) Pl arrange the papers properly
under two heads (1) Corpn Hrs
notes Pmp up 17/8/48

17/8/48

18) papers are properly arranged
and put up accordingly

Appt Pr 24/8 Pr 24/8

19) The election to the Office of
the President was held on 22.8.48
The name of the successful candidate
Sri S Nagappa has been notified
already

654/1

20) Subsequent to the date of election i.e on 21/5/48, the Parliament Secretariat have resolved to fix the term of the elected President at one year as contemplated under the proviso to Subsection 2 of section 23 of the T.P. Act. This may be approved

21) But the point for consideration is whether this resolution could be made applicable with retrospective effect in the case of the President whom already elected & installed. On this point, if approved, the opinion of the AL will be sought from the D.C. Chief Secretary Jaffna

24/8/48

22) Is there any disability under the Rules to give effect retrospective effect?

28/8/48

21/1
26/8

Term of office of the Tarikere Town Mcl

—

From

The Dc chickmagalur $\sqrt{\frac{1121}{1757}}$/md

Lr No A3c 2513/67-68 Dt 27-8-68

requests early orders on the above subject

23) The Dc states that the

the elected president Sri T Nagappa

has assumed charge of the office

on 21st Aug '68, and requests orders

on the resolution of the Mcl dated

21-5-68, regarding the term of office

of the president

24) Section 23 (12) of the Mysore

T M Act 1933 reads as follows -

" The term of office of every president

and of every vice-president shall

save as otherwise provided in this Act

cease on the expiry of his term of office

as councillor

" provided that in the case of

Term of office of the president
Talukdars Act

—

elected president or vice-president or both, the Govt may, in special cases, with the consent of the Ml councils concerned, direct that their term be limited to one year and that elections be held every year"

25) As seen from the above Section, there ~~is~~ seems to be no disability arising from the Act to give such a retrospective effect If approved the Law Branch will may be consulted in the matter

26) Submitted with reference to para 22 Supra

Approved 31/8 Perusal 31/8/48

2566/119

27) The resolution fixing the duration of term to one year & maximum period per be approved - Further Consultation with the Law branch appears to be unnecessary Refer para 10 Supra

Minister (L.S.G.) PTO 6/9/Legislative 7/9/48

175/21-

28) The question of reducing the period of President to one year may be deferred at present

14/9/48

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 1143/85
Date

16/9

29) Mr Letter

16/9/48

30) Submitted with a draft letter to the D.C Chickmagalur, for approval

Ayr 21/9 Pr 28-9-48

31) Issue

28/9/48

To
The D.C Chickmagalur vide
L 3606 of 30-9-48
informs that the question is deferred
for the present

Pr

Dep

GENERAL & REVENUE SECRETARIAT
7429
5 JUN 1948
MUNICIPAL BRANCH

ML 55-48-1

No A3-C 2513/47-48
Enc file

Office of the Deputy Commissioner,
Chickmagalur District,
Chickmagalur datedthe 1st June 1948

To

The Secretary to Government,
Revenue Department,
Bangalore

Sir,

Subject:- Election of a Non-Official President to the Town Municipal Council, Tarikere

Adverting to Government order No L 14358/Ml 122-47-2 dated 5th March 1948, conferring the privilege of electing its own Presiden to the Town Municipal Council, Tarikere, from amongst the Non-Official Councillors, I have the honour to state that the election was conducted at the Special Meeting of the Town Municipal Coun Tarikere, convened at 4 P M on 22nd April 1948, being presided over by Sri V Bharappa, B Sc , Sub Division Officer and Ex-Officio President of the Tarikere Municipality

It is reported that all the Councillors except the Assistant Engineer, Kadur Sub Division, were present at the said special meeting From the minutes of the proceedings of the Special Meeting, it is seen that out of the 6 candidates nominated for the purpose, 3 candidates withdrew their candidature before the commencement of the election proceedings, leaving Messrs T V Narasingappa, T Nagappa and D H Haralappa for the election Sree D H Haralappa who secured the lowest number of votes was eliminated at the 1st voting At the second voting, Sree T Nagappa secured the highest number of votes viz , 10 as against 8 votes secured by Sree T V Narasingappa It is stated that the Official Members did not exercise their votes

The validity of the election of Sree T Nagappa has been contested by Messrs T V Narasingappa, G H Hanumaiah, and Pujari Siddappa on the following grounds mentioned in their objection petition dated 28th April 1948

1 That the meeting at which the election took place was held in contravention of rule 1 of the rules relating to the election of Presidents of Town and Minor Municipal Councils, in so far as 15 days' clear notice of the meeting was not served on the Councillors.

2. That the meeting was presided over by the Ex-Officio President in contravention of rule 4 which provides for the selection of one amongst the Councillors, who is not a candidate, to preside over the meeting.

3 That the appointment of teller - even before the election has resulted inthat Officer not recording his vote and that this irregularity has materially affected the result of the election

4. That therefore the election be set aside and a fresh election directed to be held in accordance with law

Having admitted the said objection petition preferred under Rule 7 of the rules referred to above, I enquired into the validity of the objections on 24-5-1948 in the presenne of the parties and their counsels The records connected with the election were received in this office on 18-5-48 with a detailed report on the contentions of the petitioners from the Ex-Officio President, Tarikere Municipality Having perused the records and heard the arguments on both sides, I have arrived at the following conclusions -

a) As regards objection No (1), the requirements of clause (3) of x Section 162 of the Town Municipalities Act 1933, prescribing the mode of service of public and general notices under the said Act, have been complied with. The fact that the notice dated 1-4-1948 ofthe Special Meeting was served on Sri T V Narasingappa on 8-4-48does not appear to affect the legality of the service, as the calendar of events for the election was also published in time and as Sri T V Narasingappa also participated in the elections

As regards objection No (2), both the Medical Officer of Health and the Ex-Officio President did not exercise their votes at any of the two votings Hence the appointment of the Medical Office to assist in the counting of the votes after the voting was over (in both the rounds) does not appear to have affected the results of the elections or to amount to an irregularity I am therefore of opinion that objections Nos 1 and 3 do not seem to be well-founded or material or to have resulted in any failure of justice

b) As regards objection No 2- regarding the failure to xx select one among the Councillors to preside at the meeting, the objection appears to be technically correct as the provision in this

provision in this behalf is mandatory and as it is not specifically recorded in the proceedings that the Ex-Officio President was so selected from among the Members, though it may perhaps be presumed that he was so selected to preside in view of the fact that no objection was raised at the time of election

In the above circumstances,I request you kindly to obtain such orders of Government as may be deemed expedient in the circumstances of the case The entire file of records together with the enquiry records is enclosed herewith for perusal of Government.

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Chickmagalur District

HPR

To,

The Minister for Local Self

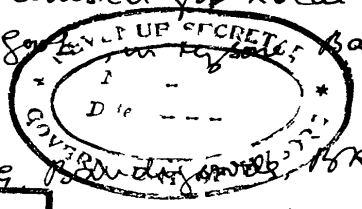
Government Bangalore

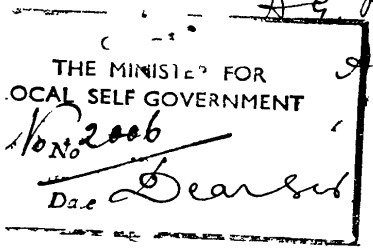
From,

A. G. Subbarayappa

Advocate

Bangalore





14/6

Re Town Municipal
presidents-Election
of Tarikere Chikkamagalur Distt

put up the file
Sd
8/6/48

In the presidents election held
between Mr T Nagappa and Mr T V
Narasingappa of Town Municipality
Tarikere, Mr T Nagappa got 10
votes as against Mr T V Narasingappa
and was duly declared elected
As against this election
Mr T V Narasingappa preferred
an election petition before the
Deputy Commissioner, Chikkamagalur

Sd
14.6.48

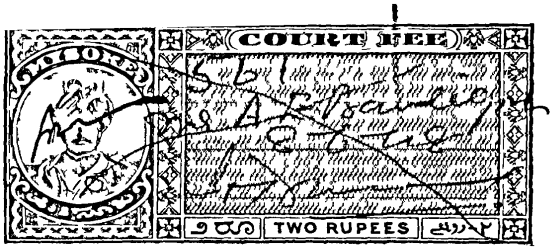
The ~~Respondents~~ deputy Commissioner,
it seems has heard the parties
and sent the Records along
with his opinion & recommends
the case is pending before
Govt for final orders

I appear for Mr T Nagappa
the successful Candidate and
I have filed power for the same
on his behalf in this case

Before the final order
is passed in this case, I
request you to give me an
opportunity to file my objections
& to argue in this case ~~and~~
I hope that you Govt will
oblige

Thanking you

Yours Sincerely
Advocate
5/6/48



In the Court of the Local Self Govt, Municipal Presidents election case, Bangalore.

Suit No. **of 19**47**,-19**48

Plaintiff / Appellant / *Petitioner / Complainant*	*Defendant / Respondent* / *Counter petitioner / Accused*
T V Narasingappa	T Nagappa

Vs

I, T Nagappa, Counter-petitioner do hereby appoint and retain Sri A S Bandeswara, B.A.B.L. Advocate, Serugapalam

to appear for me in the above suit / Original / Miscellaneous petition and to conduct and prosecute (or defend) the same and all proceedings that may be taken in respect of any application for execution of any decree or order passed therein I empower my Advocate to appear in all miscellaneous proceedings in the above suit or matter till all decrees or orders are fully satisfied or adjusted and to obtain the return of documents and draw any money that might be payable to me in the said suit or matter,

T Nagappa.

Accepted

A S Bandeswara

ADVOCATE, for Respondent
Bangalore City,
Dated, 5/6/ 1948

Personally known to me and signed in my presence

A S Bandeswara
Advocate Serugapalam

S V Press B City

M 1375

J C Nagappa, B A
MEMBER
DISTRICT BOARD CHICKMAGALUR
MUNICIPAL COUNCIL TARIKERE
MYSORE RAILWAY ADVISORY BOARD
Ref No

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No. 56
Date

TARIKERE,
(MYSORE STATE)
7 1948

GENERAL & REVENUE SECRETARIAT
Date 8/7
13 JUL 1948
375
MUNICIPAL BRANCH

10/7/48

Sri Channagaramiah
Minister for Local Self Govt
Govt of Mysore,
Bangalore

Please the order
attached.
10/7/48
Rev Secy

LEGISLATIVE SECRETARY
13/7

Dear Sir,

About 2½ months back the election of first non-official President to Tarikere Municipal Council took place and Mr J Nagappa was elected defeating Mr J V Narasingappa. The defeated candidate appealed to the Deputy Commissioner and an enquiry was held and the whole records have been sent to Govt

Transmitted
2813 Printed

Telephoned to the PA to the Hon'ble Justice SG who said that the receipt of the file which is pending in the law branch may be awaited

For Pr. (07) Pt. final orders, though it is already more than two months final orders have not been passed. It is difficult to understand this delay.

I have written this letter to you just to remind about the inordinate delay and I request you to kindly see that immediate steps are taken to dispose off the record. Please excuse me for this intrusion.

Thanking you,

Yours sincerely,

V. Prasad

ML 654

No A3-C 2513/47-48 Office of the Deputy Commissioner,
Chickmagalur District,
Chickmag alur, dated the 18th July 1948

GENERAL & REVENUE SECRETARIAT
22 JUL 1948
MUNICIPAL BRANCH

To

The Secretary to Government,
Revenue Department,
Bangalore

REVENUE SECRETARY
No
GOVERNMENT OF MYSORE

Sir,

Subject - Election of a Non-official President to the Town Municipal Council, Tarikere

I have the honour to invite kind reference to my letter of even number dated 2nd June 1948 requesting the orders of Government on the above As the Presidents of the Town Municipal Councils have been authorised by Government to correspond directly with Government, I request that e rly orders may kindly be communicated in the matter

In this connection, I may state that the Town Municipal Council, Tarikere have resolved on 21st May 1948 that the term of the elected President be fixed at one year The copy of the resolution is enclosed herewith for kind perusal of Government and orders

I have the honour to be
Sir,
Your most obedient, servant,

H P Ramanarayya
Deputy Commissioner,
Chickmagalur District

HPP

Submitted.

The main file on the above subject bearing D No 7714 was submitted to the Minister for R & S on 17/7/48 The resolution said to have been enclosed with the present letter re: fixing the term of Office of the President is not received If approved the resolution will be called for and draft letter to the D C is put up for approval

Letter & resolution not received
29/7

No L 991
30-7-48

To

The D C Chittagong Hill Tracts

Subj: Election of a non-official president to the Taungdar of Tarikere

Sir,

With reference to your letter No A3 C 2513/48-48 dated 18-7-48 on the above subject, I am directed to state that the resolution of the Taungdar of Tarikere dated 21-5-48, stated to have been enclosed Last Council to report the is not received in this Office of the Same may be sent by return of post.

Perhaps you should write to the elected to the Taungdar of Tarikere Raja by the last

I I B.

654 J Mc 1121

Office of the Deputy Commissioner,
Chikmagalur District,
Dated, Chikmagalur, 2nd August 1948

No A3 C 2153/47-48
(Encl One)

GENERAL & REVENUE SECRETARIAT
9 AUG 1948
MUNICIPAL BRANCH

To

The Secretary
to Government of Mysore,
Revenue Department, Bangalore

Sir,

With reference to your letter No C 901 dated 30th July 1948 calling for a copy of the resolution dated 21st July 1948 of the Town Municipal Council, Narikere, in regard to the term of the elected president of the Municipality, I have the honour to forward herewith the copy of the said resolution for kind perusal of Government This resolution was passed subsequent to the election of the President Kind reference is invited to my letter of even number dated 2nd June 1948 requesting the kind orders of Government on the election of Sri [illegible] Nagappa as the non-official President of the Municipal Council, held on 22nd April 1948. Kind orders of Government in regard to the term of the President may also kindly be communicted early

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Chikmagalur District

I MR.

L. 1429/ ML 55-48-2
11-8-48

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 194 —

NOTIFICATION

Under Section 23 (2) (C) of the Mysore ~~Section 10 (2) (C) of the Mysore~~ Town Municipalities Act 1933 ~~Minor Municipalities Act, 1938~~ Sri T Nagappa is elected President of the Tarikere ~~Town~~ Municipal Council / ~~Minor Municipal Council~~ Chickmagalur District

By Order,

Secretary to Government
Rev Law Department

To

The Compiler Mysore Gazette for publication in part III-3 of the Gazette and supply of five copies thereof to the Secretariat and the Deputy Commissioner, Chickmagalur District

Memo No L 1430

Copy of the above is forwarded with compliments to the Deputy Commissioner Chickmagalur District for information with reference to his letter No A-3 C 2513/47-48 dated 1st June 1948

The records accompany

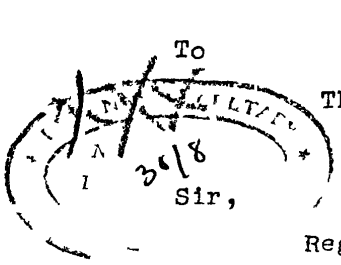
By Order,

For Secretary to Government
Rev Law Department

No A3-C 2513/47-48 Office of the Deputy Commissioner,
Chickamagalur District,
Chickmagalur, dated the 27th August 1948

To

The Secretary to Government,
Revenue Department,
Bangalore



Sir,

Regarding Election of Sri T Nagappa as the Non-Official President of the Tarikere Municipality

Adverting to your Memo No L 1430 dated 11-8-1948 forwarding a copy of notification No L 1429-M1 55-48-2 dated 11-8-1948 issued by the Government on the above, I have the honour to state that Sri T Nagappa has assumed charge of the Office ofthe President, Town Municipal Council, Tarikere on the Forenoon of the 21st August 1948

Kind reference is invited to my letter of even number dated 18th July 1948 and 2nd ugust 1948 requesting the orders of Government on the resolution dated 21st May 1948 as regards the term of the President I request you kindly to communicate the early orders of Government thereon

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Chickmag lur District

Proceedings of the adjourned General body Meeting of the Talikere Town Municipal Council convened on 21-5-68 in Town Municipal Office Talikere at 3 PM

× × × ×

348- ಮಾನ್ಯ ಪೌರಪಾಪ್ಯಕ್ಷರು ಅವರಿಂದುಸ್ಥಾಪಿಸಲ್ಪಟ್ಟ ವಿಚಾರದಲ್ಲಿ ಮಾ ಶ್ರೀ H ಹುಲುವಂಪ್ಪನವರು J V ವರನಂಗಪ್ಪನವರು ಶ್ರೀ H ಶಿವಲಿಂಪ್ಪನವರು ಇವರಿಂದಲಂ ತಿರುವ ಅರ್ಜಿವಿಚಾರ

ಪೌರಪಾಪ್ಯಕ್ಷರ ಅವರಿಂದುಸ್ಥಾಪಿತ ರಾಗ್ರಹದಲ್ಲಾಗಿ ಶ್ರೀ ಎಸ್ ನಿಂದಲಂ ನುಮಪರ್ಚ ಅವರಿಸಿ ಇಳಚಿಸೆಂದು ಶೀಲ್ಡಾನಿಸಲಾಯಿತು

ಅಂದರೆ (ವರ್ಷ) ಇಳಕಲ್ಲಸೆಂದು ಶೀಲ್ಡಾನಿಸಲಾಯಿತು

(Sd) L B Thammaiah
Chairman
21/5/68

"Extract"

L-B Thammaiah
President
Town Municipal Council
Talikere

11e/28/2

No. 3406

30-9-48

To

The D.C. Chickmagalur Dist

Subj: Term of Office of the President - Tarikere M.C.

Sir,

With reference to the correspondence ending with your letter NW A3 C 2513/47 dt. 27-8-48 on the above subject, I am directed to state that the question of fixing the term of the Office of the President of Tarikere T.M.C. may be deferred for the present.

Yours faithfully,

for Rev. Secretary

P.T.O.

Ref 28/

Transmitted of

Information

~~Yours faithfully~~

Bo

Yours very sincerely

Bo.

28 Oct

3406

30-9-48

The

Revenue Department.

To

The Deputy Commissioner,
Chickmagalur District.

SUBJECT Term of office of the President,
Tarikere Town Municipal Council.

Sir,

With reference to the correspondence ending with your letter No A3 C 2513/47-48 dated 27th August 1948 on the above subject, I am directed to state that the question of fixing the term of the office of the President, Tarikere Town Municipal Council at one year and holding elections therefor every year may be deferred for the present.

Yours faithfully,
Sd/- Syed Abdul Aleem,
Secretary to Government,
Revenue Department.

Memo No L. 3607

Copy of the above is forwarded, with compliments,

Rev/38/2

to the President, Town Municipal Council, Tarikere, for information.

By Order,

For Secretary to Government,
Revenue Department.